

<p><b>Dagangan</b> : SCRAP TYRE</p> <p>Nama Perdagangan : Scrap Tyre</p>	<p><b>Kod Tarif (Perintah Duti Kastam 2012) :</b></p> <p>4004.00 000 (PDK 2012)</p> <p>4004.00.00 00 (PDK 2017)</p> <p><b>Tarikh Kelulusan</b> : 03 Mac 2017</p>
--	--

**Keterangan barangan :**

Barangan adalah merupakan tayar terpakai pelbagai saiz yang di import dan merupakan scrap tyre *in bale form* untuk digunakan di dalam proses pengilangan bagi menghasilkan produk siap daripada rubber seperti tali pinggang, kasut, dan sarung tangan.

*Tyre in bale form are complete but damaged and worn tyres are compressed and wire bound*  
 Gambar barangan adalah seperti yang diberikan oleh pemohon di bawah:



RAJAH 1: **OCEANA METALS** 4813, ATLENTIC CT APT 6, CAPE CORAL 33904, FLORIDA NEW YORK, UNITED STATE OF AMERICA.



RAJAH 3 : **KOBA HANDELSONDERNEMING** WESTERZWET 8, 1731 LL WINKEL, NETHERLANDS

**Ketetapan:**

Ketua Pengarah Kastam memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **4004.00 000 (PDK 2012) dan 4004.00.00 00 (PDK 2017)** sebagai **waste,parings and scrap rubber** berdasarkan alasan-alasan berikut :

Barangan merupakan *scrap tyre* iaitu diperolehi daripada tayar terpakai yang telah dimampatkan untuk digunakan sebagai bahn mentah didalam pengilangan bagi menghasilkan produk getah (*rubber*)

Barangan mendapat liputan secara spesifik di dalam EN HS 2012 muka surat VII-40-2 dan -4004-1

**Chapter40**

***Rubber and articles thereof***

**Notes**

1-5 -

*6.- For the purposes of heading 40.04, the expression "waste, parings and scrap " means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.*

**Muka surat VII-4004-1**

*40.04- Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.*

*The expression "waste, parings and scrap*

*"is defined in Note 6 to this Chapter. The heading covers :*

*(1) Rubber waste, parings and scrap from the manufacture or working of unvulcanised or vulcanised rubber (other than hard rubber).*

*(2) Goods of rubber (other than hard rubber) definitely not usable as such because of cutting-up, wear or other reasons.*

*This category includes worn-out rubber tyres not suitable for retreading and scrap obtained from such worn-out rubber tyres, usually by the following processes :*

*(a) Cutting the tyre, with a special machine, as close as possible to the tringle bead wires or the heel.*

*(b) Splitting to remove the thread*

*(c) Cutting into pieces.*

a) Barangan mendapat liputan di dalam PDK 2012 seperti berikut:

4004.00 000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	25%	Nil
-------------	--	----	-----	-----